



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF FOX LAKE WATER UTILITY

Principal Office: 105 N. COLLEGE AVENUE
FOX LAKE, WI 53933

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF FOX LAKE WATER UTILITY**Utility Address:** 105 N. COLLEGE AVENUE
FOX LAKE, WI 53933**When was utility organized?** 1/1/1913**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS SUSAN HOLLNAGEL**Title:** CLERK-TREASURER**Office Address:**105 N. COLLEGE AVENUE
FOX LAKE, WI 53933**Telephone:** (920) 928 - 2280**Fax Number:** (920) 928 - 3340**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: VIRCHOW, KRAUSE & CO., LLP**Title:****Office Address:** VIRCHOW, KRAUSE & CO., LLP4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8622**E-mail Address:** cpa@virchowkrause.com

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:** 1/12/1999**Period covered by most recent audit:** 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR JIM CARLTON**Title:** UTILITY SUPERINTENDENT**Office Address:**202 DAVIS STREET
FOX LAKE, WI 53933**Telephone:** (920) 928 - 3577**Fax Number:** (920) 928 - 6319**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO**Provide the following information regarding the provider(s) of contract services:**

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	286,279	271,627	1
Operating Expenses:			
Operation and Maintenance Expense (401)	103,704	102,753	2
Depreciation Expense (403)	55,289	52,687	3
Amortization Expense (404)	3,298	3,298	4
Taxes (408)	71,927	68,906	5
Total Operating Expenses	234,218	227,644	
Net Operating Income	52,061	43,983	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	52,061	43,983	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	9,695	12,640	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	9,695	12,640	
Total Income	61,756	56,623	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	61,756	56,623	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	34,288	34,600	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	1,213	1,387	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	35,501	35,987	
Net Income	26,255	20,636	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	620,290	599,654	19
Balance Transferred from Income (433)	26,255	20,636	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	646,545	620,290	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest earned on investments	9,695	4
Total (Acct. 419):	9,695	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	286,279	0	0	0	286,279	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	286,279	0	0	0	286,279	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,047,309	3,005,997	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	354,016	304,842	2
Net Utility Plant	2,693,293	2,701,155	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	100,000	100,000	6
Special Funds (125)	128,771	252,899	7
Total Other Property and Investments	228,771	352,899	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	843	37,186	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	15,998	23,012	11
Other Accounts Receivable (143)	1,500	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	235,967	3,908	14
Materials and Supplies (150)	4,482	3,617	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	258,790	67,723	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	11,815	0	18
Extraordinary Property Losses (182)	0	15,114	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	11,815	15,114	
Total Assets and Other Debits	3,192,669	3,136,891	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	403,874	403,874	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	646,545	620,290	23
Total Proprietary Capital	1,050,419	1,024,164	
LONG-TERM DEBT			
Bonds (221)	619,000	624,900	24
Advances from Municipality (223)	23,575	27,600	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	642,575	652,500	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,137	2,066	28
Payables to Municipality (233)	36,920	2,671	29
Customer Deposits (235)			30
Taxes Accrued (236)	64,429	65,082	31
Interest Accrued (237)	8,854	8,986	32
Other Current and Accrued Liabilities (238)	4,636	3,588	33
Total Current and Accrued Liabilities	115,976	82,393	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,383,699	1,377,834	38
Total Liabilities and Other Credits	3,192,669	3,136,891	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	3,047,309	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	3,047,309	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	354,016	0	0	0	9
Total Accumulated Provision	354,016	0	0	0	
Net Utility Plant	2,693,293	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	304,842				304,842	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	55,289				55,289	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,668				1,668	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	56,957	0	0	0	56,957	13
Debits during year						14
Book cost of plant retired	7,783				7,783	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	7,783	0	0	0	7,783	19
Balance End of Year	354,016	0	0	0	354,016	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	4,482	3,617	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	4,482	3,617	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
Early retirement of plant	0	0	11,815	1
Total			11,815	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	403,874	1
Changes during year (explain):		
NONE		2
Balance end of year	403,874	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1992 Mortgage Revenue Bonds	10/07/1992	10/01/2032	5.50%	619,000	1
Total Bonds (Account 221):				619,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
State Trust Fund Loan	03/15/1994	03/15/2004	4.30%	23,575	1
Total for Account 223				23,575	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	65,082	1
Accruals:		
Charged water department expense	71,927	2
Charged electric department expense		3
Charged sewer department expense	698	4
Other (explain):		
NONE		5
Total Accruals and other credits	72,625	
Taxes paid during year:		
County, state and local taxes	69,909	6
Social Security taxes	3,040	7
PSC Remainder Assessment	329	8
Other (explain):		
NONE		9
Total payments and other debits	73,278	
Balance end of year	64,429	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1992 Mortgage Revenue Bonds	8,592	34,288	34,369	8,511	1
Subtotal	8,592	34,288	34,369	8,511	
Advances from Municipality (223)					
State Trust Fund Loan	394	1,213	1,264	343	2
Subtotal	394	1,213	1,264	343	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	8,986	35,501	35,633	8,854	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,377,834	0	0	0	0	1,377,834	1
Add credits during year:							
For Services	865					865	2
For Mains						0	3
Other (specify):							
Impact fees	5,000					5,000	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,383,699	0	0	0	0	1,383,699	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	979,310					979,310	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
Investment in sewer utility	100,000	2
Total (Acct. 124):	100,000	
Special Funds (125):		
Capital outlay account	1,093	3
General obligation redemption account	19,694	4
Redemption account	11,021	5
Reserve account	64,891	6
Depreciation account	32,072	7
Total (Acct. 125):	128,771	
Notes Receivable (141):		
NONE	0	8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	15,998	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	15,998	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
Impact fees due	1,500	15
Total (Acct. 143):	1,500	
Receivables from Municipality (145):		
Receivable from sewer utility	212,574	16
Construction receivables	20,098	17
Public fire protection	2,658	18
Miscellaneous	637	19
Total (Acct. 145):	235,967	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
NONE	0	20
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	22
Total (Acct. 183):	0	
Payables to Municipality (233):		
Insurance allocation, payroll and true up for the year	36,920	23
Total (Acct. 233):	36,920	
Other Deferred Credits (253):		
NONE	0	24
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	3,026,653	0	0	0	3,026,653	1
Materials and Supplies	4,049	0	0	0	4,049	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	329,429	0	0	0	329,429	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,380,766	0	0	0	1,380,766	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,320,507	0	0	0	1,320,507	
Net Operating Income	52,061	0	0	0	52,061	8
Net Operating Income as a percent of Average Net Rate Base	3.94%	N/A	N/A	N/A	3.94%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	403,874	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	633,417	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,037,291	
Net Income		
Net Income	26,255	5
Percent Return on Proprietary Capital	2.53%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

May 28, 1999

Ms. Susan Hollnagel, Clerk Treasurer
City of Fox Lake Water Utility
105 North College Avenue
Fox Lake, WI 53933-9720

1998 Analytical Review DWCCA-2080-PJL

Dear Ms. Hollnagel:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1 During our review, we noted that water treatment expense is reported in the Operation and Maintenance Expense schedule and water treatment plant dollars are reported in Accounts 330, 331 and 332 in the Water Operating Plant in Service schedule. However, the Water Treatment Plant section of the Reservoirs, Standpipes & Water Treatment schedule is not completed. Please furnish this information.

2 A comparison of the number of water service laterals on page W16 of your annual report and the number of customers served by your utility on page W2 was made. Please explain why the number of water service laterals is significantly higher than the number of customers.

3 As instructed in the headnotes for page W-5, Water Operation & Maintenance Expenses, please provide an explanation for the change in Account 682, Outside Services Employed.

4 Wisconsin Administrative Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. In reviewing the annual reports we determined that not all of your water meters have been tested at the appropriate frequency. If these meters become inaccurate, considerable revenues are lost. During 1999 we advise your utility to test its meters in compliance with PSC 185.76. If you have questions, please contact Bruce Schmidt at (608) 266-5726.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

FINANCIAL SECTION FOOTNOTES

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\1998 analytical review letters\5 28 1999 rev letters.doc

Response received 7/7/99, items 1, 2 & 4 to be adjusted in the 1999 report.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)		Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		283,434	1
Total Sales of Water		283,434	
Other Operating Revenues			
Forfeited Discounts (470)		1,057	2
Other Water Revenues (474)		1,788	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues		2,845	
Total Operating Revenues		286,279	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		62,775	5
General Operating Expenses (680-690)		40,929	6
Total Operation and Maintenance Expenses		103,704	
Other Operating Expenses			
Depreciation Expense (403)		55,289	7
Amortization Expense (404)		3,298	8
Taxes (408)		71,927	9
Total Other Operating Expenses		130,514	
Total Operating Expenses		234,218	
NET OPERATING INCOME		52,061	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0			1
Commercial	0			2
Industrial	0			3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	542	23,320	117,636	4
Commercial	59	6,420	26,972	5
Industrial	8	10,360	21,875	6
Total Metered Sales to General Customers (461)	609	40,100	166,483	
Private Fire Protection Service (462)	6		7,193	7
Public Fire Protection Service (463)	1		103,170	8
Other Sales to Public Authorities (464)	12	1,250	6,588	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	628	41,350	283,434	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	103,170	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	103,170	
Forfeited Discounts (470):		
Customer late payment charges	1,057	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,057	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,263	7
Other (specify):		
Permits, reconnections and miscellaneous sales	525	8
Total Other Water Revenues (474)	1,788	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	32,144	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	6,429	3
Chemicals (630)	1,551	4
Supplies and Expenses (640)	12,460	5
Repairs of Water Plant (650)	6,396	6
Transportation Expenses (660)	3,795	7
Total Plant Operation and Maintenance Expenses	62,775	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	7,711	8
Office Supplies and Expenses (681)	5,236	9
Outside Services Employed (682)	14,046	10
Insurance Expense (684)	741	11
Employees Pensions and Benefits (686)	12,590	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	605	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	40,929	
Total Operation and Maintenance Expenses	103,704	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		69,256	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		698	2
Net property tax equivalent		68,558	
Social Security		3,040	3
PSC Remainder Assessment		329	4
Other (specify): NONE			5
Total tax expense		71,927	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dodge				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.253500				3
County tax rate	mills		7.537600				4
Local tax rate	mills		14.182500				5
School tax rate	mills		14.377200				6
Voc. school tax rate	mills		1.806800				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		38.157600				10
Less: state credit	mills		1.509100				11
Net tax rate	mills		36.648500				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		14.182500				14
Combined School Tax Rate	mills		16.184000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		30.366500				17
Total Tax Rate	mills		38.157600				18
Ratio of Local and School Tax to Total	dec.		0.795818				19
Total tax net of state credit	mills		36.648500				20
Net Local and School Tax Rate	mills		29.165531				21
Utility Plant, Jan. 1	\$	3,005,997	3,005,997				22
Materials & Supplies	\$	3,617	3,617				23
Subtotal	\$	3,009,614	3,009,614				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,009,614	3,009,614				26
Assessment Ratio	dec.		0.789000				27
Assessed Value	\$	2,374,585	2,374,585				28
Net Local & School Rate	mills		29.165531				29
Tax Equiv. Computed for Current Year	\$	69,256	69,256				30
Tax Equivalent per 1994 PSC Report	\$	65,787					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	69,256					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	56		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	36,530		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	36,586	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	13,551		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	78,897		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,433		20
Total Pumping Plant	93,881	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	2,049	21
Structures and Improvements (331)	13,450		22
Water Treatment Equipment (332)	30,302		23
Total Water Treatment Plant	43,752	2,049	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	56		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			56	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			36,530	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	36,586	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			13,551	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			78,897	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,433	20
Total Pumping Plant	0	0	93,881	
WATER TREATMENT PLANT				
Land and Land Rights (330)			2,049	21
Structures and Improvements (331)			13,450	22
Water Treatment Equipment (332)			30,302	23
Total Water Treatment Plant	0	0	45,801	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			56	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	454,855		26
Transmission and Distribution Mains (343)	1,651,131	22,334	27
Fire Mains (344)	0		28
Services (345)	364,936	7,112	29
Meters (346)	60,707	11,595	30
Hydrants (348)	247,807	2,474	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,779,492	43,515	
GENERAL PLANT			
Land and Land Rights (370)	50		33
Structures and Improvements (371)	8,751		34
Office Furniture and Equipment (372)	130		35
Computer Equipment (372.1)	2,468	1,360	36
Transportation Equipment (373)	17,791		37
Other General Equipment (379)	23,096	2,171	38
Other Tangible Property (390)	0		39
Total General Plant	52,286	3,531	
Total utility plant in service directly assignable	3,005,997	49,095	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	3,005,997	49,095	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			454,855	26
Transmission and Distribution Mains (343)	5,643		1,667,822	27
Fire Mains (344)			0	28
Services (345)	1,780		370,268	29
Meters (346)	360		71,942	30
Hydrants (348)			250,281	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	7,783	0	2,815,224	
GENERAL PLANT				
Land and Land Rights (370)			50	33
Structures and Improvements (371)			8,751	34
Office Furniture and Equipment (372)			130	35
Computer Equipment (372.1)			3,828	36
Transportation Equipment (373)			17,791	37
Other General Equipment (379)			25,267	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	55,817	
Total utility plant in service directly assignable	7,783	0	3,047,309	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	7,783	0	3,047,309	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			4,206	4,206	1
February			3,783	3,783	2
March			4,377	4,377	3
April			4,384	4,384	4
May			4,791	4,791	5
June			5,763	5,763	6
July			5,243	5,243	7
August			4,942	4,942	8
September			4,905	4,905	9
October			5,339	5,339	10
November			4,030	4,030	11
December			4,478	4,478	12
Total for year	0	0	56,241	56,241	
Less: Measured or estimated water used in main flushing and water treatment during year				4,940	13
Less: Other utility use				6,842	14
Other utility use explanation:					15
Testing, flushing hydrants, water leaks and fire department					
Water pumped into distribution system				44,459	16
Less: Water sold				41,350	17
Losses and unaccounted for				3,109	18
Percent unaccounted for to the nearest whole percent (%)				7%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				431	21
Date of maximum: 6/22/1998					22
Cause of maximum:					23
Hydrant flushing					
Minimum gallons pumped by all methods in any one day during reporting year				76	24
Date of minimum: 12/19/1998					25
Total KWH used for pumping for the year				86,283	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
FOX LAKE	#1	444	6	360,000	Yes	1
FOX LAKE	#2	540	16	2,044,800	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#3	1
Location	FOX LAKE	FOX LAKE	FOX LAKE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NORTHWEST	CRANE	5
Year Installed	1938	1989	1987	6
Type	CENTRIFUGAL	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	350	350	350	8
Pump Motor or Standby Engine Mfr	LAYNE NORTHWEST	GENERAL ELECTRIC	GENERAL ELECTRIC	9
Year Installed	1938	1987	1987	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	25	40	40	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	ET		5
Year constructed	1993		6
Primary material (earthen, steel,			7
concrete, other)	STEEL		8
Elevation difference in feet			9
(See Headnote 3.)	160		10
Total capacity in gallons	225,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)			14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)			17
Filters, type (gravity, pressure,			18
other, none)			19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)			22
Is a corrosion control chemical			23
used (yes, no)?			24
Is water fluoridated (yes, no)?			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	385	0	0	0	385	1
M	D	6.000	10,303	0	0	0	10,303	2
P	D	6.000	1,296	0	0	0	1,296	3
M	D	8.000	13,549	0	627	0	12,922	4
P	D	8.000	35,956	627	0	0	36,583	5
M	D	10.000	6,205	0	0	0	6,205	6
Total Within Municipality			67,694	627	627	0	67,694	
Total Utility			67,694	627	627	0	67,694	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	146	0	0	0	146		1
M	1.000	548	19	10	0	557	20	2
M	1.250	3	0	0	0	3		3
M	1.500	3	0	0	0	3		4
M	2.000	17	0	0	0	17		5
P	6.000	9	0	0	0	9		6
M	6.000	1	0	0	0	1		7
Total Utility		727	19	10	0	736	20	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	694	48	18	0	724	10	1
1.000	9	0	0	3	12	0	2
1.500	9	0	0	0	9	0	3
2.000	19	1	0	(2)	18	0	4
3.000	1	0	0	0	1	0	5
4.000	1	0	0	0	1	0	6
Total:	733	49	18	1	765	10	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	609	44	6	10	0	55	724	1
1.000	3	3	0	1	0	5	12	2
1.500	0	2	0	5	0	2	9	3
2.000	0	8	4	4	0	2	18	4
3.000	0	0	0	0	0	1	1	5
4.000	0	1	0	0	0	0	1	6
Total:	612	58	10	20	0	65	765	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	139	1			140	2
Total Fire Hydrants	139	1	0	0	140	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	140
Number of distribution system valves end of year:	288
Number of distribution valves operated during year:	186

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

Mains added were paid by the utility.

Water Services (Page W-16)

Services added were financed by the utility.

Meters (Page W-17)

Adjustments were made to bring count to actual.
